whereas, there are and has been many errors in the tax records of Weakley County, evidenced by the facts confirmed by the County Attorney, the Honorable Homer Bradberry, in his address to the extra session of the County Court on December 16, 1953, in which he stated that errors in the sum of \$25,000.00 or \$30,000.00 had already been found and corrected as a result of evidence, or information furnished him, or, and other officials of the County, in the form of tax receipts and otherwise, including the least midgit of evidence; and,

WHEREAS, most people do not and have not kept tax receipts over/long a period of time as thirty years, and/or other evidence of payment of tax, including cancelled checks or other midgets of evidence; and,

WHEREAS, most people keep their tax receipts for a few years until they think everything is clear on the tax books since they had had no notice from the tax agencies that their taxes are delinquent, then they are bundled up with the accumulated junk and hauled to a gully or burned, by the good housewife, who detests the accumulation or worthless junk that has filled all of her spaces in the dresser drawers and if proper records had been make, and/or proper notices had been sent, she would be right in her decision; and,

WHEREAS, there are many poor people in the County including widows, afflicted, and those burdened with many dependents, who in depression years and since, were not able to pay their taxes on their homes; and,

WHEREAS, the Resolution of December 16, 1953, made provisions to release certain lands of interest and penalties by remmbursements to certain owners of said lands because the purchaser knew nothing about the tax encumberance at the time of purchase, which facts could have been known b him if he had made a diligent effort by searching the tax records, provided such records were in first class shape; and,

WHEREAS, many tax receipts and other evidence of the payment of taxes have been lost, destroyed, or mislaid, and quite a few honestly think there are taxes against their property that have been paid but have no evidence of the fact except their memory and word, and, too, since the records of the County Tax Divisions have been proven and admitted wrong in many instances, to the extent of at least twenty-five or thirty thousand dollars, and since the County Count in Special Session did show and attempt to show mercy to a few delinquent farmers or owners thereof, in reimbursing them the interest and penalty against such designated farms and/or homes, and, since we believe and know that it is beyond man's knowledge to draw an exact line between those to whom he should show mercy and those who should not recieve mercy in this conglomerated tax question, and, since we did attempt to draw the line between those who needed mercy and those who need no mercy, and we know many who were not shown mercy who need the mercy from a financial standpoint worse than some of those to whom we have shown mercy;

THEREFORE, be it resolved by the Weakley County Court at this regular January, 1954, session, that we extend the same courtesy to all the delinquent taxpayers of the County alike to make sure we do mak justice to all parties invloved by reimbursing all penalties and interest as we have to the few.

Motion made by Squire John Hatler that the County Court adopt the above and foregoing stated resolution, seconded by Squire D. Z. Grooms.

Motion made by Squire Neal Tillman to table the above motion of Mr. Hatler's, seconded by Squire Mike Wheeling.

ROLL CALL VOTE:

AYE: DOYLE ATKINSON, J. H. JACKSN, MIKE WHEELING, I. G. HATLER, HORACE MCWHERTER, SEYMORE BUCKLEY, B. F. MILLER, BURNI E SMITH, LOUIS GARNER, BARNEY BAILEY, BILL HOUSE, WILLIAM DUDLEY, BOB HOUSE, WILL YOUNG, BLAINE WOODRUFF, PAUL RUSHING, CARLOS BRIDGES, W. W. MARR, HASSELL COLLIER, ROBERT KENNEDY, FRANK PARRISH, ALBERT MILES, J. D. TAYLOR, T. H. WILSON, NEAL TILLMAN, ARON CAMPBELL AND KKK LUTHER TAYLOR.

NAY: J. MARTIN ADAMS, C. B. HERRON, RICE P. MAYO, D. Z. GROOMS, JOHN C. HATLER.

FAILED 27 - 6.

MOTION MADE BY SQUIRE JOHN HATLER THAT THIS RESOLUTION BE SPREAD ON THE MINUTES OF THE COUNTY COURT, SECONDED BY SQUIRE C. B. HERRON.

MOTION MADE BY SQUIRE BILL HOUSE TO ADJOURN, SECONDED BY SQUIRE I. G. HATLER.

in contra

GEORGE C. THOMAS, JR. COUNTY JUDGE

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